

TITHES AND OFFERINGS

If you go to the New Testament to develop a biblical basis for Christian giving, you could never come up with what is commonly taught and practiced in the majority of churches today. Having spent eight years in Bible college and seminary, I can tell you I did not take one class or hear even one lesson on the theology of giving. So, like most pastors, my theology of giving carried over from what I had been taught in my church, and I accepted it without question—a ten percent tithe goes to the church.

It wasn't until recent years, when I decided to do an exhaustive, comprehensive study to support the doctrine of New Testament tithing, that I realized, from a biblical standpoint, I didn't have a theological leg to stand on. Allow me to share with you a very brief overview of what the Bible actually teaches on tithing and giving. I suspect you might be as surprised by what I learned as I was.

Tithing in the New Testament

First, it is important to know that nowhere in the New Testament is there even one verse stating that Christians are to tithe—not one verse. The word “tithing” is only mentioned on three occasions in the entire New Testament, and all three are merely historical references to the practice.

- (1.) First, Jesus tells the Pharisees that they should be tithing (Matthew 23:23). Still being under the Old Testament law and citizens of Israel, the Pharisees should have been doing so.
- (2.) The second reference is when the Pharisee is arrogantly bragging in his prayer about how he has kept all the law, including tithing (Luke 18:9-14).
- (3.) The third reference is an historical note that Abraham paid a tithe to Melchizedek from his spoils of war (Hebrews 7:5-10). Many try to claim that believers are obligated to tithe because the concept of tithing preceded the law based on Abraham's tithe. But keep in mind that Abraham's tithe was a one-time “payment” made of his own free will from excess booty gained in war (Genesis 14:20). We have no indication that he ever did it again nor that his gift was intended to be normative for others, much less repeated on a weekly basis.

Keep in mind that almost all the New Testament was written by practicing Jews (Matthew, Mark, John, Paul, Peter, and James) who certainly knew well the Old Covenant law on tithing, but none of them ever mentions tithing as a basis for Christian giving—even when they were talking expressly about giving. Could we not rightly assume that if the Old Testament tithes were intended to be applied to us today, the New Testament authors would have said so at least once in all their writing to us about giving?

Tithing in the Old Testament

Old Testament tithing, simply stated, was a tax that the Jews had to pay to underwrite their theocratic nation whose King was God. There were three taxes/tithes they were required to pay.

- Tax #1: Every year Jews were required to pay 10% of all their crops, livestock, and whatever else they had (Leviticus 27:30-33, Deuteronomy 14:22-29)—what was called the Levites' Tithe. Because Israel was a theocracy, the Levites and priests were the government officials who needed to be supported by the citizens of Israel. If you remember, the tribe of Levi received no land as an inheritance. They were only given cities in all the other tribes. The tribes as such were required to support them through this first 10% tax.
- Tax #2: This second tax was collected to underwrite the cost of all the festivals and religious ceremonies that were required by Jewish law for Israel to observe (Deuteronomy 14:22-27). This helped underwrite all the national events that Israel celebrated.
- Tax #3: This third tax was payable every third year to provide a welfare safety net for the poor in Israel (Deuteronomy 14:28-29).

The Jewish tax system was a flat tax of 23.33%. However, there were still other “taxes” due, like the temple tax (Matthew 17:24). The Jews were also not permitted to harvest their fields to the edges, leaving the corners unharvested as an additional welfare tax to help feed the poor (Leviticus 19:9). The annualized tax a Jew would be required to pay might total about 25%. It is evident that the Old Testament tithes were the taxation system used to underwrite Israel's national expenses.

Giving in the New Testament

Let me say again, these Jewish taxes were never once applied to non-Jewish believers in the New Testament—never once. In the early church, as you may recall, the Jews were trying to insist that the new Gentile converts needed to also obey the Jewish laws in order to become Christians. The Jerusalem Council determined this for the Gentile Christians: *It seemed good to the Holy Spirit and to us to lay no greater burden on you than these few requirements. You must abstain from eating food offered to idols, from consuming blood or the meat of strangled animals, and from sexual immorality. If you do this, you will do well* (Acts 15:28-29, NLT). Here the Jewish Christians had their chance to impose on the Gentile Christians the Jewish tax law, but it was not included in the list to the Gentile believers.

If tithing isn't the basis for our Christian giving, what is? You may be surprised to know that it is the same for us today as it was for the Old Testament Israelite—freewill offerings. The Jews had taxes to pay and we have taxes to pay. The Jews made freewill offerings and we make freewill offerings. Freewill offerings, contrary to taxes, have always been voluntary and in whatever amount the giver chooses. Freewill offerings are motivated out of grace and love. Taxes are motivated out of law and duty.

A major section of New Testament teaching on giving is found in II Corinthians 8-9, where Paul gives us a compelling example and crystal-clear teaching on what New Testament giving should look like. He first shares about the giving of the Macedonian church that is currently in the midst of an incredible economic crisis: *And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the*

privilege of sharing in this service to the saints. And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will (II Corinthians 8:1-5, NIV).

We must not miss one striking fact in this passage. Paul tells us how all this out-of-control giving happened: *they gave themselves first to the Lord. Once they gave themselves first to the Lord, giving away everything left in their almost-empty moneybags was easy.* Paul goes on to set the giving basis for believers in II Corinthians 9:7. He directs us, *Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.*

Did you notice what is missing in Paul's giving directive? There is no formula or percentage for how much we ought to give. The amount of our giving is decided upon after carefully searching our hearts. Giving is a matter of the heart, not a matter of the wallet. If God gets our hearts, He will get our wallets. (Read Matthew 6:21.) Our giving decisions are to be internally motivated, not externally motivated.

I recently heard a pastor state quite emphatically that according to Malachi 3:8-10, if you are not tithing, you are living under a curse. How awful! Is this the kind of teaching on giving that creates a culture of open-handed, generous giving like we see in the Macedonian church? Are we saved by grace, but still required to give by law? I would suggest that this idea is completely dismissed by what Paul says about our giving—*not grudgingly or under compulsion.* Giving to avoid a curse might generate a *relieved* giver, but not a *cheerful* one.

Conclusion

Let me be perfectly clear here. Freedom from the law of Old Testament taxation is not freedom to give less. It is freedom to give in the ways and the amounts that properly reflect our deep, abiding love and gratitude for our Father and His Kingdom. It should reflect our desire to give to Him with the same sacrificial abandon that He gave to us when He sent His son to rescue us from Hell. We are now free to make sacrificial love offerings to Him, not just pay a bill we are told we owe Him. Go and be free from the law, letting the law of love direct you in the size and amount of your freewill offerings to your Father. In so doing, both God and you will love watching you turn into a truly *cheerful giver!*

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E. G. "Jay" Link has a unique combination of being an ordained minister with a Master Divinity degree in Biblical Theology and a professional Stewardship planning coach who for over 40 years has been working with very affluent Christian families to enable them to optimize their Kingdom impact with all that the Lord has entrusted to them to manage. After retiring from his personal practice, he then served for five years as Director of Taylor University's Stewardship Planning Ministry, which he launched for them. Most recently, Jay founded the Stewardship Resource Group to serve Christian ministries, colleges, and churches to better minister to their highest capacity families. He has written six books, hundreds of articles and has provided extensive training curriculum for hundreds of professional financial and legal advisors in how to provide stewardship planning services for their clients.